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# OFFICIAL GOVERNMENT OF GOA GAZETTE



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## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Law &amp; Judiciary

Legal Affairs Division

#### Notification

7/17/2016-LA

The Goa Excise Duty (Amendment) Act, 2016 (Goa Act 16 of 2016), which has been passed by the Legislative Assembly of Goa on 10-8-2016 and assented to by the Governor of Goa on 29-8-2016, is hereby published for general information of the public.

*Sharad G. Marathe*, Joint Secretary (Law).

Porvorim, 9th September, 2016.

#### The Goa Excise Duty (Amendment) Act, 2016

(Goa Act 16 of 2016) [29-08-2016]

AN

ACT

*further to amend the Goa Excise Duty Act, 1964 (Act 5 of 1964).*

Be it enacted by the Legislative Assembly of Goa in the Sixty-seventh Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Excise Duty (Amendment) Act, 2016.

(2) It shall come into force at once.

2. *Amendment of section 2.*— In section 2 of the Goa Excise Duty Act, 1964 (Act 5 of 1964) (hereinafter referred to as the “principal Act”),—

(i) clause (bb) shall be omitted;

(ii) after clause (h), the following clause shall be inserted, namely:—

“(hh) “feni” means an alcoholic beverage produced by distillation of fermented coconut toddy or juice drawn from cashew fruit, within the State;”;

(iii) after clause (j), the following clause shall be inserted, namely:—

“(jj) “heritage spirit” means feni as defined under clause (hh);”;

(iv) in clause (l), for the word “feny”, the word “feni” shall be substituted.

3. *Amendment of section 10.*— In section 10 of the principal Act, for the expression “possession,” wherever it occurs, the expression “possession, consumption,” shall be substituted.

4. *Insertion of new section 10B.*— After section 10A of the principal Act, the following section shall be inserted, namely:—

“10B. *Prohibition of consumption of liquor in ‘No Alcohol Consumption Zone’.*— (1) The Government may, by notification in the Official Gazette, declare a space, place or area, as ‘No Alcohol Consumption Zone’.

(2) No person shall consume liquor in No Alcohol Consumption Zone.

(3) Whoever contravenes the provisions of sub-section (2) shall be liable to pay a fine of a sum not less than rupees one thousand which may extend to rupees ten thousand.

(4) An offence committed under sub-section (2) may, before the institution of the prosecution, be compounded by such Officer as may be authorized by the Government, on payment, for credit to the Government, for first such offence an amount not less than rupees one thousand and for any second and subsequent offences with an amount not less than rupees two thousand.”.

5. *Amendment of section 32.*— In section 32 of the principal Act,—

(i) in clause (b), after the words, “Indian made foreign liquor”, the words “or heritage spirit” shall be inserted;

(ii) in clause (c), after the words, “foreign liquor”, the words “or Indian made foreign liquor or heritage spirit” shall be inserted.

6. *Amendment of section 39A.*— In section 39A of the principal Act, in sub-section (1), for the words “five thousand rupees”, the words “ten thousand rupees” shall be substituted.

Secretariat,  
Porvorim-Goa.  
Dated: 09-09-2016.

SUDHIR MAHAJAN,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

## Notification

7/16/2016-LA

The Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016 (Goa Act 15 of 2016), which has been passed by the Legislative Assembly of Goa on 10-8-2016 and assented to by the Governor of Goa on 29-8-2016, is hereby published for general information of the public.

*Sharad G. Marathe*, Joint Secretary (Law).

Porvorim, 9th September, 2016.

## The Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016

(Goa Act 15 of 2016) [29-08-2016]

AN

ACT

*further to amend the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009).*

Be it enacted by the Legislative Assembly of Goa in the Sixty-seventh Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016.

(2) It shall come into force at once.

2. *Amendment of long title.*— In the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009) (hereinafter referred to as the “principal Act”), in the long title,—

(i) for the expression “31st of March, 2005”, the expression “31st day of March, 2015” shall be substituted;

(ii) for the expression “Luxury Tax Law and Entry Tax Law”, the expression “Value Added Tax Law, Entertainment Tax Law,

Luxury Tax Law and Entry Tax Law” shall be substituted.

3. *Amendment of section 2.*— In section 2 of the principal Act,—

(i) in clause (a), for the word “hotelier”, the words “hotelier or proprietor” shall be substituted;

(ii) for clause (b), the following clause shall be substituted, namely:—

“(b) “arrears of tax, penalty and interest” means,—

(i) tax, by whatever name called, payable by a dealer or a hotelier or a proprietor upon assessment or otherwise under the relevant Act in respect of the specified period; or

(ii) penalty imposed upon a dealer or a hotelier or a proprietor, for default in furnishing returns and/or payment of tax, or for any other offence, in accordance with the provisions of relevant Act, in respect of the specified period; or

(iii) interest payable by a dealer or a hotelier or a proprietor for default in payment of tax or delay in payment of tax under the relevant Act, in respect of the specified period;”;

(iii) in clause (d), for the expression “Goa Sales Tax Act, 1964 (Act 4 of 1964)”, the expression “Goa Sales Tax Act, 1964 (Act 4 of 1964) or the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)” shall be substituted;

(iv) after clause (e), the following clause shall be inserted, namely:—

“(ee) “Form” means a Form appended to this Act;”;

(v) after clause (h), the following clause shall be inserted, namely:—

“(hh) “proprietor” means the proprietor defined in section 2(q) of the Goa

Entertainment Tax Act, 1964 (Act 2 of 1964) or section 2(ii) of the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988), as the case may be;”;

(vi) for clause (i), the following clause shall be substituted, namely:—

“(i) “relevant Act” means,—

(a) the Central Sales Tax Act, 1956 (Central Act 74 of 1956); or

(b) the Goa Entertainment Tax Act, 1964 (Act 2 of 1964); or

(c) the Goa Sales Tax Act, 1964 (Act 4 of 1964); or

(d) the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988); or

(e) the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000); or

(f) the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), and the rules framed or notifications issued thereunder;”;

(vii) in clause (j), for the expression “the financial year ending on 31st day of March, 2005”, the expression “31st day of March, 2015” shall be substituted.

4. *Substitution of section 4.*— For section 4 of the principal Act, the following section shall be substituted, namely:—

“4. *Eligibility for settlement.*— Subject to the other provisions of this Act, an applicant shall be eligible to make an application for settlement of his arrears of assessed tax, interest or penalty for the specified period in respect of which dispute is raised before an authority including the appellate authority or Court on or before the 31st day of March, 2016:

Provided that no application for settlement shall be entertained if the appellate or revisional authority or Court has remanded the case back to the assessing authority for fresh assessment and such

assessment has not been completed as on 31st day of March, 2015:

Provided further that the cases already decided or settled before the commencement of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016, shall not be taken up.”.

5. *Amendment of section 5.*— In section 5 of the principal Act,—

(i) in sub-section (1), for the expression “in the Form specified in Part A of the Schedule hereto before expiry of three months, from the date of coming into force of this Act”, the expression “in Form I hereto before expiry of three months, from the date of coming into force of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016” shall be substituted;

(ii) after sub-section (1), the following sub-sections shall be inserted, namely:—

“(1A) The application under sub-section (1) shall be made through electronic system, by using a system code availed from the appropriate assessing authority. The applicant shall enter the details in accordance with the instructions that are applicable for making such application through electronic system.

(1B) Upon making application through the electronic system, the system shall generate an acknowledgement, the printed copy of which shall be signed and verified by the applicant and submitted to the designated authority by such date as may be mentioned in the acknowledgement, failing which, the application shall be summarily rejected.”.

6. *Amendment of section 6.*— In section 6 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) After the amount payable by the applicant is determined under sub-section

(1) by the designated authority, the designated authority shall inform the same to the applicant in Form II hereto. The applicant shall pay the amount by using e-challan within twenty days from the date of receipt of the intimation and submit a self-attested photocopy of such challan to the designated authority:

Provided that an applicant being a dealer, whose appeal is pending before the tribunal as on the 31st day of March, 2016 and who has paid fifty percent of the disputed amount of tax, interest and penalty in accordance with sub-section (2) of section 36 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall pay the balance amount, if any, by using e-challan and submit to the designated authority a self-attested photocopy of such challan in proof of payment of the amount as determined and intimated by the designated authority in Form II:

Provided further that, where the designated authority is satisfied that the applicant being a dealer, whose appeal is pending before the tribunal as on the 31st day of March, 2016, has paid fifty per cent of the disputed amount of tax, interest and penalty in accordance with sub-section (2) of section 36 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and that there is no further amount payable for the purpose of settlement at the rates specified in section 7, he shall issue a certificate of settlement in Form III hereto to the applicant and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of arrears of tax, interest and penalty to which he was liable before settlement.”.

7. *Substitution of section 7.*— For section 7 of the principal Act, the following section shall be substituted, namely:—

“7. *Rate applicable in determining the amount payable.*— Where the arrears of tax, interest and penalty have arisen on account of any order of assessment relating to the specified period which is disputed either in

review or in appeal or in revision or in any other suit or in Writ Petition filed before any Court of Law, on or before the 31st day of March, 2016, such arrears shall be settled at the rate of 50% of the disputed amount.”.

8. *Amendment of section 8.*— In section 8 of the principal Act, in sub-section (1), for the expression “in form as specified in Part C of the Schedule”, the words and figure “in Form III” shall be substituted.

9. *Substitution of Schedule.*— For the existing Schedule of the principal Act, the following forms shall be substituted, namely:—

“FORM I  
Application for Settlement  
(See section 5)

To,

The Designated Authority,

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I \_\_\_\_\_ Proprietor/  
/Partner/Karta/Managing Director/Director/  
/Principal Officer/duly authorized Officer/  
/President/Secretary/legal heir/Successor/  
/assignee or nominee/myself/on behalf of an  
applicant, being eligible under section 4 of the Goa  
(Recovery of Arrears of Tax through Settlement)  
Act, 2009, hereby apply for settlement of arrears of  
tax, penalty and interest.

I furnish hereunder the requisite particulars:—

(1) Reference to Certificate of  
Registration:

(i) VAT TIN : \_\_\_\_\_  
(ii) CST No. : \_\_\_\_\_  
(iii) Entry Tax Regn. No. : \_\_\_\_\_  
(iv) Luxury Tax Regn. No. : \_\_\_\_\_  
(v) Pre-VAT Sales Tax No. : \_\_\_\_\_  
(vi) Entertainment Tax : \_\_\_\_\_  
Regn. No. : \_\_\_\_\_

(2) Name of the applicant : \_\_\_\_\_

(3) Status of the applicant : \_\_\_\_\_

(4) Name and Style of the business : \_\_\_\_\_  
or

The trade name of the business : \_\_\_\_\_

(5) Address of the Business.—

(i) Principal place of business : \_\_\_\_\_

(ii) Factory premises : \_\_\_\_\_

(6) Present postal address, if it is  
different from (5) above : \_\_\_\_\_

(7) Period in respect of assessment  
of tax, interest and penalty, to  
which the application relates  
(Enclose copy of the assess-  
ment order for reference) : 01-04- \_\_ to  
31-03- \_\_\_\_  
Whether it  
is Sales Tax/  
CST/Luxury  
Tax/Enter-  
tainment  
Tax/Entry  
Tax/VAT:—

(8) Arrears of tax applied for  
Settlement:

(i) Tax in arrears : \_\_\_\_\_

(ii) Interest in arrears : \_\_\_\_\_

(iii) Penalty in arrears : \_\_\_\_\_

Total

(9) (i) the reference of the appeal/  
/petition filed (Please  
enclose a copy thereof) : \_\_\_\_\_

(ii) Authority with which it is  
pending either for hearing  
or decision : \_\_\_\_\_

(iii) In case the appeal is pending  
before Tribunal, whether fifty  
per cent of the disputed  
amount is already paid?  
If yes, furnish details.  
(Please enclose a copy/ies  
of challan) : \_\_\_\_\_

(iv) Date of presentation of  
appeal/review/revision,  
so pending : \_\_\_\_\_

FORM II

Intimation to the applicant by the  
designated authority

[See section 6(2)]

No. \_\_\_\_\_

To,

\_\_\_\_\_  
Partner/Proprietor/Manager/Director  
of \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_



Registration No. \_\_\_\_\_ under the relevant Act.

Acknowledgement No. \_\_\_\_\_

Arrears in respect of period of assessment  
01-04- \_\_\_\_\_ to 31-03- \_\_\_\_\_

Sir/Madam,

With reference to your application bearing acknowledgement No. \_\_\_\_\_ dated \_\_\_\_\_, for the settlement of arrears of tax, interest and penalty relating to the period \_\_\_\_\_ received in my office on \_\_\_\_\_, you are hereby informed that the amount payable for settlement of arrears of tax and/or interest has been determined by me under sub-section (1) of section 6 of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009, as follows:

(i) Arrears of tax in dispute Rs. \_\_\_\_\_  
(ii) Arrears of interest Rs. \_\_\_\_\_  
(iii) Arrears of penalty Rs. \_\_\_\_\_  
(iv) Amount of tax and interest determined payable for settlement:-  
Tax Rs. \_\_\_\_\_  
Interest Rs. \_\_\_\_\_  
Penalty Rs. \_\_\_\_\_  
Total Rs. \_\_\_\_\_  
(Rupees \_\_\_\_\_ only)

You are required to pay the amount by generating an e-challan within twenty days from the receipt of this intimation and furnish a self-attested photocopy of the receipted copy thereof to this office.

Date: \_\_\_\_\_ Signature \_\_\_\_\_  
(Seal) \_\_\_\_\_ Designation \_\_\_\_\_  
\_\_\_\_\_  
(Appropriate designated authority)

FORM III

Certificate of settlement issued by the  
designated authority

[See section 8(1)]

On the basis of the application made by \_\_\_\_\_  
\_\_\_\_\_ (name of the applicant),  
who is carrying on/used to carry on the business  
in the trade, name of \_\_\_\_\_ at  
\_\_\_\_\_ (address) and who  
is/was holding R. C. (Local/Central/Luxury/Entry/  
/Entertainment) No. \_\_\_\_\_ and TIN  
No. \_\_\_\_\_ under the \_\_\_\_\_ (name of  
the relevant Act), it is certified that the Arrears of  
tax, interest and penalty arisen for the assessment  
period \_\_\_\_\_ which was pending  
in review/appeal/revision before \_\_\_\_\_  
(name of the appropriate review/appellate/  
/revisional authority), being review/appeal/revision  
case No. \_\_\_\_\_, has been settled under  
sub-section (1) of section 8 of the Goa (Recovery of  
Arrears of Tax through Settlement) Act, 2009.

The applicant on the above application has paid  
a net amount of Rs. \_\_\_\_\_ as final  
settlement, which has been accepted.

ISSUED this \_\_\_\_\_ day of \_\_\_\_\_.

(Seal) Signature \_\_\_\_\_  
Designation \_\_\_\_\_  
(Appropriate designated authority)".

Secretariat,  
Porvorim-Goa.  
Dated: 09-09-2016.

SUDHIR MAHAJAN,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

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